

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik perusahaan yang di proksikan dengan *debt to equity ratio*, *current ratio*, dan *working capital turnover* terhadap *return on assets* melalui laporan keuangan yang telah disusun oleh perusahaan otomotif yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan otomotif yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2011-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 8 perusahaan otomotif. Variabel dependen dalam penelitian ini yaitu *return on assets*, sedangkan variabel independen dalam penelitian ini yaitu *debt to equity ratio*, *current ratio*, dan *working capital turnover*. Metode analisis data dengan menggunakan analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*). Hasil uji kelayakan model yang dilakukan menunjukkan bahwa model layak digunakan. Hasil penelitian menunjukkan bahwa *debt to equity ratio* secara signifikan berpengaruh negatif terhadap *return on assets*, *current ratio* berpengaruh positif dan tidak signifikan terhadap *return on assets*, dan *working capital turnover* berpengaruh negatif dan tidak signifikan terhadap *return on assets*.

**Kata Kunci:** *Debt to equity ratio*, *current ratio*, *working capital turnover*, dan *return on assets*.

## ABSTRACT

This research aims to examine the influence of firm characteristics in proxied with debt to equity ratio, current ratio, and working capital turnover to return on assets through financial statements that have been prepared by automotive companies which listed in the Indonesia Stock Exchange. Population in this research is obtained by using purposive sampling method at automotive company which listed in Indonesia Stock Exchange (BEI) during 2011-2016 period and based on predetermined criteria obtained 8 samples of automotive company. Dependent variable in this research is return on assets, while independent variable in this research is debt to equity ratio, current ratio, and working capital turnover. Methods of data analysis used multiple linear regression analysis with using SPSS application tools (Statistical Product and Service Solutions). The feasibility test results of the model show that the model is feasible to use. The results showed that debt to equity ratio significantly negatively influenced the return on assets, current ratio has positive and insignificant influenced to return on assets, and working capital turnover have negative and insignificant influenced to return on assets.

**Keywords:** Debt to equity ratio, current ratio, working capital turnover and return on assets.



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Nama Mahasiswa

NPM

Tanggal Masuk

Tanggal Selesai

Abstrak ini adalah memang betul transtasi dari LAB. BAHASA  
Sesuai dengan adanya yang telah disetujui oleh dosen pembimbing



Pembimbing LAB. BAHASA